

## APPENDIX

### SCHEDULE OF USER FEES EFFECTIVE JULY 1, 2006 – TE/GE

CATEGORY EMPLOYEE PLANS USER FEES	<i>User fee for applications postmarked before 7/1/2006</i>	<i>User fee for applications postmarked on or after 7/1/2006</i>
<b><u>Opinion letters and advisory letters on master and prototype plans.</u></b>		
(1) Mass submitter M & P plan, per basic plan document, new or amended, with one adoption agreement	\$3,665	\$9,000
(2) Nonmass submission (new or amended) by M & P sponsor, per adoption agreement	\$2,195	\$9,000
(3) Mass submitter M & P plan, per each additional adoption agreement	\$480	\$650
(4) Sponsor's minor modification of M & P mass submitter's plan document, per adoption agreement	\$280	\$650
(5) M & P mass submitter's request for an advisory letter with respect to the addition of optional provisions following issuance of a favorable opinion letter (see section 16.031(c) of Rev. Proc. 2000-20), per basic plan document (regardless of the number of adoption agreements)	\$595	\$650
(6) M & P mass submitter's addition of new adoption agreements after the basic plan document and associated adoption agreements have been approved, per adoption agreement	\$480	\$650

**Note 1:** *Mass submitters that are sponsors in their own right are liable for this fee.*

**Note 2:** *If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters with respect to a particular adoption agreement, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.*

(7) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement	\$125	\$200
(8) Assumption of sponsorship of an approved M & P plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number	\$280	\$200
(9) Mass submitter or sponsor per trust document in excess of 10	not applicable	\$650

**Advisory letters on volume submitter plans.**

(1) Volume submitter specimen plans	\$1,500	\$9,000
(2) Volume Submitter lead specimen plan	\$3,000	\$9,000
(3) Volume submitter specimen plan that is word-for-word identical to a lead specimen plan	\$100	\$200

**Determination letters**

(1) If the plan is intended to satisfy a design-based or nondesign-based safe harbor, or if the applicant is not electing to receive a determination with respect to any of the general tests, and the applicant is not electing to receive a determination with respect to the average benefit test:		
(a) Form 5300 (Application for Determination of Employee Benefit Plan)	\$700	\$1,000
(b) Form 5310 (Application for Determination upon Termination)	\$225	\$1,000
(c) Form 5307 (Application for Determination for Adopters of M&P or VS Plans)	\$125	\$300
(d) Form 6406 (Short Form Application for Minor Amendment of Employee Benefit Plan)	\$125	\$300
(e) Multiple employer plans (Form 5300):		
(i) 2 to 10 Forms 5300	\$700	\$1,500
(ii) 11 to 99 Forms 5300	\$1,400	\$1,500
(iii) 100 to 499 Forms 5300	\$2,800	\$10,000
(iv) Over 499 Forms 5300	\$5,600	\$10,000

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (1) above. If only one employer adopts the plan in any subsequent year, the fee would be \$700 on January 1, 2006 and \$1,000 on or after July 1, 2006.

(f) Multiple employer plans (Form 5310):

(i) 2 to 10 employers	\$225	\$1,500
(ii) 11 to 99 employer	\$450	\$1,500
(iii) 100 to 499 employers	\$900	\$10,000
(iv) Over 499 employers	\$1,800	\$10,000

(2) If the applicant is electing to receive a determination with respect to the average benefit test and/or any of the general tests:

(a) Form 5300 (Application for Determination of Employee Benefit Plan)	\$1,250	\$1,800
(b) Form 5310 (Application for Determination upon Termination)	\$375	\$1,800
(c) Form 5307 (Application for Determination for Adopters of M&P or VS Plans)	\$1,000	\$1,000
(d) Multiple employer plans (Form 5300):		
(i) 2 to 10 Forms 5300	\$1,250	\$2,300
(ii) 11 to 99 Forms 5300	\$2,000	\$2,300
(iii) 100 to 499 employers	\$3,500	\$15,000
(iv) Over 499 employers	\$6,500	\$15,000

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (2) above. If only one employer adopts the plan in any subsequent year, the fee would be \$1,250 on or before June 30, 2006, and \$1,800 on or after July 1, 2006.

(e) Multiple employer plans (Form 5310):

(i) 2 to 10 employers	\$375	\$2,300
(ii) 11 to 99 employers	\$600	\$2,300
(iii) 100 to 499	\$1,000	\$15,000
(iv) Over 499	\$2,000	\$15,000

(3) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, and Rev. Rul. 2004-67, 2004-2 C.B. 28.	\$750	\$750
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## EXEMPT ORGANIZATIONS USER FEES

	<i>User fee in effect for applications postmarked before 7/1/2006</i>	<i>User fee in effect for applications postmarked on or after 7/1/2006</i>
<b><u>Determination letters and requests for group exemption letters</u></b>		
(1) Initial application for exemption under § 501 or § 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in § 401) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organizations that anticipate gross receipts averaging not more than \$10,000 during their first four years	\$150	\$300
<b><i>Note:</i></b> Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will be not more than the indicated amounts.		
(2) Initial application for exempt status from organizations otherwise described in paragraph (1) of this section 6.09 whose actual or anticipated gross receipts exceed the \$10,000 average annually	\$500	\$750
<b><i>Note:</i></b> If an organization that is already recognized as exempt under § 501(c) seeks reclassification under another subparagraph of § 501(c), a new user fee will be charged whether or not a new application is required. An additional fee applies to organizations that seek recognition of exemption under § 501(c)(4) (unless requested at the time of the § 501(c)(3) application) for a period for which they do not qualify for exemption under § 501(c)(3) because their application was filed late and they do not qualify for relief under § 301.9100-1.		
(3) Group exemption letters	\$500	\$900
<b><i>Note:</i></b> An additional fee under (1) or (2) above is required when a central organization submits an initial application for exemption with its request for a group exemption letter.		
(4) Canadian registered charities	none	none

*In accordance with the income tax treaty between the United States and Canada, Canadian registered charities are automatically recognized as exempt under § 501(c)(3) without filing an application for exemption. For details, see Notice 99-47, 1999-2 C.B. 391. Therefore, no user fee is required when a Canadian registered charity submits all or part of a Form 1023 or other written request to be listed in Publication 78, or for a determination on its private foundation status.*